IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6264 OF 2005

Excell Controlinkage Pvt.Ltd. .. Petitioner.

V/s.

The Union of India & Others .. Respondents.

Mr.Prakash Shah with Mr.Jitu Motwani i/b. PDS Legal for the petitioner.

Mrs.S.V. Bharucha for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 11TH OCTOBER, 2005.

P.C. :

1. Heard learned counsel for the rival parties.

2. Considering the nature of the order which is absolutely cryptic gives no reasons. After going through the order, it is not possible to read the mind of the Tribunal. The order is clearly in breach of principles of natural justice. Even Ms.Bharucha appearing for the revenue found it difficult to support this order. She was virtually required to concede saying she cannot support such cryptic order. In this view of the submissions, we have no option but to set aside the order and remit the matter back to the Tribunal for denovo consideration.

3. The Tribunal while passing the order should bear in mind that the orders passed by the Tribunal are susceptible to the writ jurisdiction of this Court and, therefore, this Court is entitled to read the mind of the Tribunal and that can only be done if the order contains reasons in support of the findings recorded in the order.

4. The Tribunal is directed to dispose of the application seeking waiver of pre-deposit as expeditiously as possible at any rate within four weeks from the date of receipt of the copy of this order.

5. Petition, accordingly, stands disposed of. Rule is made absolute with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)